This is what the State Department calls action? If any of us took action like that, we could not get reelected. That is what our constituents would do.

I want to send a strong message today to the State Department and to Secretary Powell. Congress will not stand for this any longer. American citizens, including Ludwig Koons, are being held captive. It is your job to bring our children home.

FUNDAMENTAL TAX REFORM

(Mr. LINDER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. LINDER. Mr. Speaker, today is the last legislative day before the glorious tax day on Monday when all Americans happily come together for the good of their country. Let me state some facts about the tax system.

Americans will collectively spend 6 billion hours complying with the Tax Code, which is not surprising, since the most basic tax form, the 1040 EZ, has 32 pages of instructions. Tax compliance costs estimated at approximately \$250 billion a year will be \$900 for every man, woman, and child in America.

The IRS will receive 100 million phone calls for assistance and the answers that they give when you get through are wrong 47 percent of the time. There are five different definitions of a child in Federal tax law with 200 pages of instructions interpreting those definitions. One dollar's worth of gasoline includes 48 cents in taxes. A \$1.14 loaf of bread reflects 35 cents in taxes. Eighteen cents of a 50-cent can of soda goes to taxes. A \$153 utility bill consists of approximately \$39 in taxes.

Mr. Speaker, in a recent poll Americans were more afraid of receiving an IRS audit notice than anthrax. It is time to end the code.

KELLER-SHAW BILL SUPPORTS OUR TROOPS

(Mr. KELLER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KELLER. Mr. Speaker, I rise today to announce the filing of the Keller-Shaw Combat Pay for Combat Risk Act of 2002. How does it work?

If our troops are deployed in support of Operation Enduring Freedom and they are receiving hazardous duty pay, they will not have to pay any Federal income taxes. Currently, we have troops in the Philippines, Malaysia, and Indonesia who are at risk of combat in their fight against terrorism who are still paying income taxes.

The Keller-Shaw bill will fix this discrepancy and not tax their pay. I urge my colleagues to support our U.S. troops who are fighting terrorism abroad, and call my office today to sign on as a co-sponsor to this important bipartisan legislation, H.R. 4152.

RETURN MARTIN AND GRACIA BURNHAM

(Mr. TIAHRT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TIAHRT. Mr. Speaker, today marks the 320th day that Martin and Gracia Burnham have been held captive by Muslim terrorists in the Philippines. I had hoped to return to this podium after the recess and tell you the great news of Martin and Gracia's release.

It has been customary in the Philippines for hostages to be released over the Easter holidays, so I was hopeful that the Burnhams would be released. Sadly, their children, Jeff and Mindy and Zack, celebrated another holiday without their beloved parents and without any communications from their parents.

Martin and Gracia are still being held by savages with no regard for human life. Devout Christians who strongly believe that every life is precious, the Burnhams have learned early on that terrorists place no worth on human life as they watched their fellow captives become beheaded.

On September 11, Americans were confronted with this reality. Daily in Israel and in Palestine people are disgusted by the evidence of these realities. President Bush is absolutely right when he declares terrorists as evil. This evil force is on the offensive around the world. But evil is not stronger than good. Hate is not stronger than love. Americans love human life, and so it is our duty to eradicate terrorism and promote the respect for life.

I ask as always for you to join in prayer with me for Martin and Gracia Burnham and their loved ones so this nightmare may soon be over.

TEN COMMANDMENTS DEFENSE ACT

(Mr. PITTS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PITTS. Mr. Speaker, if we look at the wall around us, we see medallions of famous law givers. We see profiles of Hammurabi, Napoleon, and Madison. But dead center facing forward, full face, is the greatest of all law givers, Moses. Moses, who received the Ten Commandments engraved on two tablets, the 10 laws that form the legal and moral foundations of Western Civilization itself.

Back home in Chester County, Pennsylvania, we also honor the Ten Commandments; and for over 80 years, the plaque listing the Ten Commandments has hung on the outside wall of our county courthouse. But now a Federal judge wants the plaque removed. He says it violates the separation of church and state. I have read the Constitution. I have never seen anything

about a ban on the Ten Commandments in the Constitution.

James Madison, the author of the first amendment, which guarantees freedom of religion, said, "We have staked the future of all our political institutions upon the capacity of each and all of us to govern ourselves, to control ourselves, to sustain ourselves according to the Ten Commandments of God."

Mr. Speaker, we should pass the Ten Commandments Defense Act.

300TH ANNIVERSARY OF KING WILLIAM COUNTY, VIRGINIA

(Mrs. JO ANN DAVIS of Virginia asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. JO ANN DAVIS of Virginia. Mr. Speaker, I rise today in commemoration of the 300th anniversary of King William County in Virginia's First Congressional District. Nestled between the beautifully extraordinary waters of the Pamunkey and Mattaponi Rivers lies the 286 square miles of rolling farmland and scenic timberland that embodies King William County.

This unique county enjoys many notable attributes that distinguish King William within Virginia. Home to the only native American Indian reservations in the Commonwealth, to the oldest courthouse in continuous use in the United States, and to Carter Braxton, signer of the Declaration of Independence, King William County is deeply rooted with historical significance.

An April 11 birthday ceremony inaugurates King William County's Tricentennial Celebration that continues with numerous activities throughout 2002. Marking the county's 300 year milestone, this celebration is an important commemoration of the county's dual heritage of colonial and Native American roots. I am proud to recognize the rich treasure of King William's past and much prosperity in the future.

BI-LO, A PROVEN COMMUNITY LEADER

(Mr. WILSON of South Carolina asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WILSON of South Carolina. Mr. Speaker, sometimes businesses become so interwoven within a community they become like family. Bi-Lo, a rapidly growing supermarket chain, is one such company endearing itself to the people of the Second Congressional District of South Carolina.

Based in Mauldin, South Carolina, Bi-Lo has more than 280 stores in five States. In the second district alone there are 23 Bi-Lo stores employing 1,825 hard-working and dedicated South Carolinians. For these people, Bi-Lo has provided meaningful employment that gives each person a chance to excel. I should know because my two